

FINANCIAL SECRETARIAT

Prescribes the Budget Calendar for 1948-49.

ORDER No. FL. 3788-857—G. F. 173-47-1, DATED BANGALORE,
THE 3RD JANUARY 1948.

The attached Calendar for regulating the Budget Work for 1948-49 is approved. The object with which an interval of about a fortnight is allowed for items Nos. 3 and 14 in the Calendar is to secure an even flow of work in the Comptroller's Office and in the Secretariat and to avoid rush of work at the last moment. **All officers handling Budget papers are requested not to take up the entire interval but to strictly adhere to the dates fixed.**

2. All estimates require to be framed with the greatest possible care and with particular regard to sanctions and actual requirements. Those relating to heads of receipts should aim at forecasting the realizable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

3. **No provision for schemes of new expenditure, whether sanctioned or not, to which effect has not been given should be proposed for inclusion in the Comptroller's estimates.** The attention of all Heads of Departments is invited to this instruction which should be strictly followed in the preparation and submission of their Budget proposals. **A list of such items, if any, requiring provision should, however, be sent to Government and Comptroller separately for consideration as provided in items 3 and 14 of the Calendar.**

4. Sanctions to establishment and other recurring charges which have not been communicated to the Audit Office on or before the 15th January 1948 need not ordinarily be taken into account in framing expenditure estimates relating thereto. As it may not be possible to give details of revised scales unless allocation statements are sanctioned by Government and as the Appendix 'B' will have to be fixed up on the due date, the existing scales may be shown and a lumpsum provision made to meet the extra cost on account of revised scales.

5. In the Consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to even hundreds of rupees. This has to be kept in view in fixing the provision under individual heads of account.

6. The Chief Engineer for Irrigation and the Muzrai Commissioner are requested to take timely action to have the detailed estimates of the Irrigation Cess Fund and the General Muzrai Fund, respectively, sanctioned and transmitted, as indicated in item No. 19 of the Calendar, to the Superintendent, Government Printing, for being printed and supplied to the members of the Representative Assembly and the Legislative Council along with the copies of the Provisional Budget Estimates.

7. The General Manager, Mysore State Railway, is requested to have the Authorization Rolls and the Capital Budget Estimates sent through the Comptroller, to the Finance Department, with the remarks of the Chief Auditor, for being dealt with in the same manner as the estimates of other departments.

8. The Registrar, Mysore University, is requested to get the estimates of establishment and fixed charges of the University verified by the Comptroller and approved by Government before compiling the provisional edition of the University Budget.

9. In respect of post-war schemes for which a separate Major Head is proposed to be opened, the Heads of Departments will furnish details to the Comptroller in the form to be prescribed by him.

10. The Superintendent, Government Printing, is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates.

11. In the case of estimates relating to Civil Station, the concerned Heads of Departments will obtain the necessary information from the offices in the Civil Station and include them under the respective existing Major, Minor and Detailed heads, new heads being opened wherever necessary in consultation with the Comptroller. In order that Government may have an idea of total Revenue and Expenditure relating to Civil Station, the Estimates relating to Civil Station though shown under the existing heads may be indicated separately.

By Order,
M. SHAMANNA,
Secretary to Government,
Financial Department.

CALENDAR FOR BUDGET WORK, 1948-49.

By 2nd February 1948.

1. Preparation by Heads of Departments (including Railways) of detailed Estimates of Expenditure (Appendices) on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, the Coffee Cess and Experimental Station Fund, the Record of Rights Fund and the Elementary Education Fund.

2nd February to 15th February 1948.

2. Preparation of the above Appendices by Comptroller (the Railway and the Electrical Departments' Appendices to be prepared by the Chief Auditor, Mysore State Railway, the Auditor, Electrical Department, and the Auditor, Jog Power Scheme) and their transmission to Departmental Officers. The Appendices relating to the Food Supply Department will be prepared by the Auditor and Accounting Officer, Food Supply Department, those relating to Public Works Department by the Auditor, Public Works Department and those relating to Education Department inclusive of the Elementary Education Fund by the Financial Assistant to the Director of Public Instruction.

5th February to 19th February 1948.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to standing sanctions, *a copy thereof being sent to the Secretary to Government in the Administrative Department concerned. Proposals relating to schemes of new expenditure should not be included in the statement of alterations sent with the Comptroller's estimates. A separate statement in the * prescribed forms supplied by the Comptroller should however be prepared in triplicate simultaneously and one copy forwarded to Government in the Administrative Department for consideration, a copy being sent to the Finance Department and one copy sent to Comptroller who may forward it to Government with his remarks.*

NOTE.—In the case of the Railway, the Electrical and Public Works Departments, the General Manager, the Chief Electrical Engineer, the General Superintendent, Jog Power Scheme, and the Chief Engineers for Roads and Buildings and Irrigation have to return the Appendices with a statement of alterations required on the basis of standing sanctions to the Auditors concerned, who, in turn, have to send them to the Comptroller with their remarks. Similar procedure has to be adopted by the Director of Food Supplies and Public Instruction also. In regard to proposals relating to schemes of new expenditure, the procedure mentioned above will be followed by these departments also.

NOTE 2.—The term 'schemes of new expenditure' should be interpreted as schemes, whether approved by Government or not, to which effect has not been given and for which funds are required to be provided.

9th February to 23rd February 1948.

4. Submission of the above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

14th February to 28th February 1948.

5. Communication to Comptroller by Government of orders on points referred to under item No. 4 and on the proposals of the departments relating to schemes of new expenditure.

By 6th March 1948.

6. Submission by Departmental Officers to Comptroller and to *Administrative Departments of Government* of detailed estimates under all Heads of Revenue with reference to eight months' actuals with Statements of D. C. B. in Form—Appendix A in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage:—

XXIV. Railways.	XXVIII. Kolar Gold Fields Water Works
XXV. Krishnaraj Sagar Irrigation Works.	XXX. Chamaraj Sagar and Water Works—
XXV-A. Hydro-Electric Works.	Road Fund.

For 'II. Forest—I. Sandal Oil,' 'XXVII. Iron and Steel Works and Cement Plant' and 'XXIX. Industrial Works,' however, total estimates working from Opening Balance to Closing Balance will be required.

10th March to 19th March 1948.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest "and" XI. Pensions and Allowances."

15th March to 25th March 1948.

8. Return to Comptroller of Revenue Estimates by Government with orders.

8th March 1948.

9. Receipt (in two parts, Part I embracing standing sanctions or works in progress and Part II schemes of new expenditure or new works only) from subordinate Departmental Officers by—

(1) The Chief Engineers for Roads and Buildings and for Irrigation, of Expenditure Estimate other than for Establishments.

(2) The Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, of estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.

(3) The Chief Engineer for Irrigation of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage Contribution from Irwin Canal Area (with a Demand Collection and Balance Statement).

(4) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

11th March 1948.

10. Transmission to Comptroller and to Government in the Finance Department, respectively, of Parts I and II of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineers for Roads and Buildings and for Irrigation, the Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, with detailed lists of works. The estimates relating to Acreage Contribution from Irwin Canal Area and Water Rate under Irwin Canal will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

8th March 1948.

11. Transmission to Comptroller (of Part I) and to Government in the Finance Department (of Part II) by—

(1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund (through the Chief Auditor).

NOTE.—The Authorization Rolls should be verified by the Chief Auditor.

(2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railways worked by M. & S. M. Railway Company (through the Chief Auditor).

(3) The Vice-Chairman, Board of Management, Mysore Iron and Steel Works, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(4) The Convener, Board of Management of Industrial Concerns in Mysore, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(5) The Chief Engineer for Irrigation, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works and Chamarajasagar and Water Works.

(6) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

NOTE.—The estimates will be prepared in two parts, Part I embracing standing sanctions or works in progress and Part II showing only schemes of new expenditure or new works.

By 19th March 1948.

12. Completion by Heads of Departments of Estimates of Expenditure (other than Appendices B, C and D), including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads:—

- | | |
|---|----------------------------------|
| (i) Road Fund | (v) Irrigation Cess Fund |
| (ii) Coffee Cess and Experimental Station Fund. | (vi) Irrigation Development Fund |
| (iii) Record of Rights Fund | (vii) Elementary Education Fund |
| (iv) General Muzrai Fund. | (viii) Inter-Village Road Fund |
| | (ix) Industrial Development Fund |

NOTE.—The expenditure estimates will be prepared in two parts—vide Note under Item 11.

29th March to 12th April 1948.

13. Preparation by Comptroller of (Part I of) Expenditure Estimates (other than Appendices B, C and D) and of estimates of Loans, Advances and Fund heads based on eight months' actuals and their transmission to Departmental Officers.

3rd April to 15th April 1948.

14. Return of the above estimates by Departmental Officers to Comptroller with remarks regarding changes, if any, required on the basis of standing sanctions, a copy of such estimates being simultaneously sent to the Secretary to Government in the Administrative Department concerned.

Submission to Government in the Administrative and Finance Departments, one copy each of Part II of the Estimates referred to in Item 12, by Departmental Officers (i.e., Statement of proposals relating to schemes of new expenditure), one copy of the Estimates being sent to Comptroller also for being sent to Government with his remarks.

6th April to 21st April 1948.

15. Submission of the expenditure estimates and the estimates of Loans, Advances and Fund heads to Government by Comptroller with Budget Notes and with notes indicating points, if any, for orders.

12th April to 26th April 1948.

16. Return of expenditure estimates including estimates of Loans, Advances and Fund heads by Government to Comptroller with provisional orders both in respect of Part I and Part II proposals.

1st May 1948.

17. Submission by Comptroller of Group and Major Head abstracts incorporating orders under Items Nos. 8 and 16 with a General Note and Ways and Means Estimate.

10th May 1948.

18. Communication to Comptroller of orders on Consolidated Budget Estimates.

14th May 1948.

19. Transmission to the Superintendent, Government Printing, Bangalore, by—

(1) The Chief Engineer, of the copies of the Budget Estimates of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimates of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

20th May 1948.

20. Completion of printing and despatch of printed copies of the Budget to Government.

BUDGET ESTIMATES FOR 1948-49.

Establishment and
Fixed Charges
Expenditure
Estimates

*** Statement of Schemes of New Expenditure.**

(i.e. Schemes which have already been sanctioned by Government subject to provision of funds in the coming year and schemes which have yet to be examined). *These may be separately indicated.* The schemes relating to Post-War Planning may be shown separately.

***To be prepared in Triplicate**

- (1) one Copy to be forwarded to the Secretary to Government in the Administrative Department.
- (2) one Copy to be forwarded to the Financial Secretary; and
- (3) one Copy to the Comptroller.

* Vide paras.3 & 14 of Budget Calendar.

MAJOR HEAD.

Minor and detailed heads	Proposals of the Department <i>N.B.—(1) In the case of schemes sanctioned by Govt. Order Number and date to be mentioned. (2) Regarding other proposals, number and date of previous reference to Govt. to be mentioned</i>	Financial effect of the proposal		Remarks
		Recurring	Non-recurring	